



KDD

ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2023

KDD - CENTRALNA KLIRINŠKO DEPOTNA DRUŽBA D.D.
LJUBLJANA

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1 BALANCE SHEET AS AT DECEMBER 31, 2023

(EUR)	31. 12. 2023	31. 12. 2022
ASSETS	23.495.830	14.050.244
Long-term assets	3.022.672	3.272.890
Intangible assets, long-term deferred costs and accrued revenue	794.904	766.338
Property, plant and equipment	1.990.347	2.280.095
Long-term investments	55.200	73.244
Deferred tax assets	182.222	153.213
Current assets	20.257.863	10.582.125
Short-term investments	0	0
Short-term operating receivables	2.239.947	1.927.795
Cash	18.017.916	8.654.331
Short-term deferred costs and accrued revenue	215.294	195.228
OFF BALANCE SHEET ASSETS	4.952.633	4.256.445
EQUITY AND LIABILITIES	23.495.830	14.050.244
Equity	10.045.039	12.234.120
Called-up capital	1.086.004	724.003
Capital surplus	7.830.787	1.181.645
Revenue reserves	151.335	2.754.551
Fair value reserves	-49.921	34.579
Retained earnings	0	4.578.471
Net profit for the period	1.026.835	2.960.873
Provisions, long-term accrued costs and deferred revenue	877.675	785.407
Provisions for pensions and similar liabilities	842.675	745.407
Long term deferred revenue	35.000	40.000
Long-term liabilities	11.518.174	368.046
Long-term financial liabilities	11.518.174	368.046
Short-term liabilities	803.890	581.587
Short-term financial liabilities	134.911	159.439
Short-term operating liabilities	668.979	422.148
Short-term accrued costs and deferred revenue	251.052	81.083
OFF BALANCE SHEET LIABILITIES	4.952.633	4.256.445

2 TOTAL COMPREHENSIVE INCOME – SUMMARY

(EUR)	2023	2022
Operating revenue	12.497.939	11.467.603
Net sales	12.297.368	11.329.438
Capitalised own services	154.185	124.605
Other operating revenue	46.385	13.560
Operating expenses	9.272.181	7.744.455
Costs of material used	216.171	137.456
Costs of services	2.785.236	2.289.748
Labour costs	5.367.466	4.440.068
Write-downs in value	840.089	824.490
Other operating expenses	63.218	52.693
Operating profit	3.225.758	3.723.148
Financial revenue	2.117	1.570
Financial expenses	39.660	43.544
Profit/Loss from financing activities	-37.543	-41.973
Profit from ordinary activities	3.188.216	3.681.175
Other revenue	10.045	8.744
Other expenses	12.341	12.380
Profit/Loss from other activities	-2.296	-3.635
Total profit	3.185.920	3.677.539
Income tax	590.971	722.079
Deferred taxes	-26.116	-5.413
Net profit for the period	2.621.065	2.960.873
Other comprehensive income	-83.830	156.348
Total comprehensive income	2.537.236	3.117.220

3 CASH FLOW STATEMENT

(EUR)	2023	2022
A. Cash flows from operating activities		
a) Net profit	2.621.065	2.960.873
Profit before tax	3.185.920	3.677.539
Income taxes and other taxes not included in operating expenses	-564.855	-716.667
b) Adjustments for	808.572	807.676
Depreciation (+)	810.862	800.886
Revaluation operating revenue (-)	-22.025	-2.137
Revaluation operating expenses (+)	9.991	0
Financial revenue excluding financial revenue from operating receivables (-)	-301	-224
Financial expenses exclud. financial expenses from operating liabilities (+)	10.044	9.151
c) Changes in net operating assets in the operating balance sheet items (including accruals and deferrals, provisions and deferred tax assets and liabilities)	109.478	-50.487
Opening less closing operating receivables	-312.152	-104.294
Opening less closing deferred costs and accrued revenue	-24.348	-8.603
Opening less closing deferred tax assets	-26.116	-5.413
Closing less opening operating liabilities	279.205	498
Closing less opening accrued costs and deferred revenue and provisions	192.888	67.324
d) Net cash from operating activities (a+b+c)	3.539.115	3.718.061
B. Cash flows from investing activities		
a) Cash receipts from investing activities	23.997	4.405
Interest and dividends received from investing activities	301	224
Cash receipts from disposal of property, plant and equipment	23.696	2.491
Cash receipts from disposal of investments	0	1.690
b) Cash disbursements from investing activities	-536.362	-428.439
Cash disbursements to acquire intangible assets	-258.504	-186.405
Cash disbursements to acquire property, plant and equipment	-277.858	-242.035
c) Net cash from investing activities (a+b)	-512.365	-424.034
C. Cash flows from financing activities		
a) Cash receipts from financing activities	7.011.143	0
Cash proceeds from paid-in capital	7.011.143	0
b) Cash disbursement from financing activities	-674.306	-3.439.173
Interest paid on financing activities	-10.084	-9.161
Cash repayments of financial liabilities	-164.223	-167.960
Dividends and other profit shares paid	-500.000	-3.262.051
c) Net cash from financing activities (a+b)	6.336.837	-3.439.173
D. Closing balance of cash	18.017.917	8.654.331
x) Net cash for the period (Ac+Bc+Cc)	9.363.586	-145.146
+		
y) Opening balance of cash	8.654.331	8.799.476

4.2 STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DECEMBER 31, 2022

(EUR)		Share	Capital	Legal	Reserves	Own	Statutory	Other	Fair value	Retained	Net profit	Total
		capital	surplus	reserves	for own	shares	reserves	revenue	reserves	earnings	for the	
		I/1	II	III/1	III/2	III/3	III/4	III/5	IV	V/1	VII/1	VIII
A.1	31. 12. 2021	724.003	1.181.645	151.335	891.273	-891.273	503.872	2.099.344	-121.769	5.288.159	2.552.362	12.378.951
B.1	Transactions with owners	0	0	0	0	0	0	0	0	-3.262.051	0	-3.262.051
g)	Dividends	0	0	0	0	0	0	0	0	-3.262.051	0	-3.262.051
B.2	Total comprehensive income	0	0	0	0	0	0	0	156.348	0	2.960.873	3.117.220
a)	Net profit for the period	0	0	0	0	0	0	0	0	0	2.960.873	2.960.873
d)	Changes in fair value reserves	0	0	0	0	0	0	0	7.595	0	0	7.595
e)	Other comprehensive income/loss	0	0	0	0	0	0	0	148.753	0	0	148.753
B.3	Changes in equity	0	0	0	0	0	0	0	0	2.552.362	-2.552.362	0
a)	Allocation of net profit for the previous year	0	0	0	0	0	0	0	0	2.552.362	-2.552.362	0
C.	31. 12. 2022	724.003	1.181.645	151.335	891.273	-891.273	503.872	2.099.344	34.579	4.578.471	2.960.873	12.234.120
Retained earnings + Net profit for the period										4.578.471	2.960.873	7.539.343
Long-term referred development costs												-241.555
Accumulated profit appropriated by the annual general meeting of shareholders												7.297.788